

AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph beginning at page 7, line 15 and ending at page 8, line 5, with the following amended paragraph.

FIG. 1 is a sectional view showing the structure of a steering apparatus according to the present invention;

FIG. 2 is an enlarged sectional view of an engagement portion of a first housing and a second housing of the steering apparatus according to the present invention;

FIG. 3 is a cross-sectional representation of the first housing and the second housing of the steering apparatus shown view taken along the line III-III in FIG. 2;

FIG. 4 is a perspective view showing the structure of a first impact energy absorbing ring of the steering apparatus according to the present invention;

FIG. 5 is a perspective view showing the structure of a second impact energy absorbing ring of the steering apparatus according to the present invention;

FIG. 6 is a perspective view showing the structure of another second impact energy absorbing ring of the steering apparatus according to the present invention; and

FIG. 7 is a perspective view showing the structure of another second energy absorbing ring of the steering apparatus according to another embodiment of the present invention.